G. R. S. IX—5]

Previous references (1923-24 Nwr.)

File No. 142-2

Serial Nos. 4-5

Later references

3 Nwj 142-23-607

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 4-5

Part B for 924

SUBJECT

determination of the exact balance at the credit of the Jamabandi at Sendhwa

Endt No 17401 / Nwr 142-23-5

29.5.24- Fixing the exact balance at Rs 18570-6-6 and directing that a Savings Bank Pass book be opened in respect of the Jamabandi

G. R. S. 11] 1923-4

GENERAL AND REVENUE SECRETARIAT.

(& Mug

NOTES.

File No 142-23-X

FILE HEADING

Examination of the accounts of the Gumbaz at Seringapatam and determination of the correct balance at the credit of the institution.

From

The Mug: Court in Mysore

No. C 17 A of 23-4 Dated 28.2.24 Received 1.3.24

Diary No. 1066	Enclos 2 & 1 bundle Spare Copies	Serial No. 4.

BRIEF ABSTRACT OF LETTER.

States that the cash balance of the Gumbaz at the end of June 1923 was Rs 21936-9-9, as worked out by the Special Duty offr Mr Mrityunjaya Ayyr & recommends that the amount of Rs 18570-6-6 as verified by the Comptr may be accepted.

NOTES AND ORDERS.

The cash balance of the Gumbaz at the end of June 1923, as first worked out by Mr Mrityunjaya Ayyer, was - - - - - Rs 21936-9-9

Thes, after verification by the Comptr, has been corrected to Rs 18,570-6-6

The differences is Rs 3366-3-3

NOTES—First Sheet.

G. R. S. III-21

General and Revenue Secretariat.

Mug File No. 142 of 1923

Serial No.

2 The correct balance, as verified by the Compt. and accepted by the S. D. O is Rs 18,570-6-6
The old balance in the Compt's books Rs 10,452 7-2
The balance to be recouped the ~~Rs 8117-15-4~~
Gumbaz is —— Rs 8117-15-4.

Pont. for orders (1)

3 Out of this amount, orders are solicited for adjustment of Rs 6918-6-9 to the credit of the Gumbaz Fund by debit to Govt. to the head "15. Pensions and Allowances"

6918-6-9

The balance of Rs 1199-8-7 stated to have been credited to Personal Deposits, it is stated has to be traced in communication with the D. C. Mysore and adjusted to the credit of this fund, as detailed accounts are maintained by him

4. The Mug. Comr recommends that the maintenance of a Pass Book, exhibiting the credits, the payments & the balance of Gumbaz Funds, proposed by Mr. M. Iyer and concurred in by the Compt., may be approved.

Pont. for orders (2)

5. So, the points for orders are:-

1) Crediting to the Gumbaz Fund a sum of Rs 6918-6-9 out of the sum of Rs 8117-15-4 by debit to Govt. to the head "15. Pensions and allowances".

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat. | File No. | of 19

Serial No.

2) Introduction of the Savings Bank Pass Book.

8D 18.3.24 6. The financial result may be consulted as to the acceptance of the debit against Govt.

8D 19/3/24

Rev-Secy

Govt by will comply

22.3.24

22.3.24

Ie 18338/23

8. Please let me see G.O. No 33405 - dt 7.5.1552.

9. The Records say that a spare copy of the order required is not available - Political Pensions File no. 16 of 93-4 containing a copy of the above order is put up herewith.

8D 1/4/24

7/-

8D 10/4/24 8D 10.4.24

Rev Secy

10.4.24

11/4 Secy

to information is requested as to the nature of this annual payment - Is it a fixed grant which must be paid irrespective of actual expenditure in any year? It is stated that for a no of years the expenditure was less than Rs 12910-11-9 and want to know if it is obligatory to pay the balance also. Secy

NOTE—Contn. sheet.

Rev Secy with compts.

G. R. S. III-21

General and Revenue Secretariat. | File No. 142 of 1923.

Serial No.

Sub

11. The amount of Rs 12910-11-9 or Rs 12911 in round figures be the annual cash tasdik fixed for the institutions, irrespective of the expenditure fixed therefor. The annual savings, if any, out of the tasdik will be at the credit of the institutions, and the repairs and other extraordinary items of expenditure connected with the institutions will be met out of the accumulated savings. In the cases of all Muzrai institutions, their cash tasdiks are fixed allotments and are payable to them annually. It seems, therefore, obligatory for Govt to pay the balance now.

SD 23/4/24 SD 23/4/24

Rev. Secy

12 M.

Comptr

25 IV

26. IV.

Asst 28/4/24

H 2141/23.

W. Krishna Rao 28/4/24

noted 29/4

NOTE—Contn. sheet.

G. R. S. III-2]

Muzrai Secretariat | Muz. File No. 142 of 1923.

Serial No.

14. The Financial Secretary agrees with the Comptr. as regards the amount of Rs 6918-6-9 due to the Bombay and states that its payment may be authorized.

15. Orders are solicited in the matter of introduction of Pass Book proposed in para 4 of the M. C's letter, and the recognition of the Special Duty offr's work referred in the last para of the letter.

may be ordered in Tamil 14

29.4.24 29.4.24 2.5.24.

Rev. Secy. The question of the Duty Mirs work may be separately considered when the other work comes up here

5.5.24 5.5.24.

I agree. A suppl order issuing on par of account is

8/-

S T 10/5.

NOTE—Contn. sheet

WD 0561 - GPB—3750—1 & 22

14-5-24

G. R. S. III-2]

Muzrai Secretariat | Muz. File No. 142 of 1923.

Serial No.

Draft order submd.

SD 10/5/24 BG 12/5/24

Fair copy

12.5.24

Typed draft put up-

SD 14.5.24 BG 15/5/24 for appl

15.5.24

862 15.5.24 2nd member)

Fair copy

It may be submitted for the perusal & approval of the Dewan Sahib before issue

15/5

15.5.24.

Dewan). Mayyanad

Copy

21.5.24.

DEWAN'S OFFICE.
17. MAY 1924
No. 8380

The G.O. is in accordance with D/O opinion of 28.4.24.

X 2340-23

Draft Hfair Communicating Order

NOTE—Contn. sheet

WD 0561 - GPB- 3/50—1-8 22

Thanks now approved Send for signature

29/5. To the Confidl

620 dated

abstract not

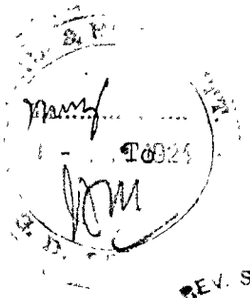
27739

No. C 17 A 23-24 Office of the Muzrai Commissioner in Mysore.
Nil

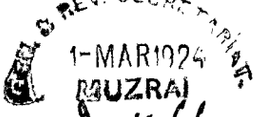
Dated Bangalore, 28th February 1924.

From

K. Chandy, Esquire., B.A., Muz 142-23-4.
Muzrai Commissioner in Mysore,
Bangalore.



K. V. Anantaraman, Esquire., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.



Sir D. 1066

In continuation of this office memo C No.17-A of 23-24 dated 20th October 1923 forwarding a copy of letter addressed to Mr. ---- Mrityunjaya Iyer, requesting him to examine the accounts of the .--- Gumbuz at Seringapatam and determine the correct balance, I have the honor to state that after a close scrutiny of the accounts, maintained in the Nazim's office, the Taluk and the District Treasuries with the help of the Comptroller's ledgers, Mr. Mrityunjaya Iyer submitted with his note dated 22nd December 1923 a statement explaining the variations in detail with the result that the cash balance at the credit of the - institution on 30th June 1923 was in excess of the Comptrollers book balance by Rs.11428-1-8.

2. The note together with its enclosures were forwarded to the --- Comptroller to Government with this office letter C.No.17-A/23-24 dated 28th December 1923 and he was requested to examine the accounts as --- worked out by the Special Duty Officer and favour me with his views --- whether the conclusions arrived at were correct and if so, acceptable to him.

In his letter dated 8th February 1924 (copy enclosed) the ----- Comptroller to Government while stating that the statements worked by the Special Duty Officer have been verified, has sent up a revised statement of actual differences amounting to Rs.3117-15-4 with a request that orders of Government may be obtained to adjust a sum of -- Rs.6918-6-9 to credit of the Gumbuz Fund by debit to Government for -

rich the amount has lapsed, the balance of Rs.1199-8-9 being adjusted by him after further verification in communication with the Deputy --- Commissioner of the Mysore District.

The Comptrollers note of verification (copy enclosed) explains fully the reasons which contributed to the incorrectness of the original balance of his office.

3. In the circumstances narrated above, I beg to recommend that the balance viz., Rs.18570-6-6 as worked out by the Comptroller to Government and accepted to by the Special Duty Officer may be admitted and the increase of Rs.8117-15-4 over the Comptrollers original balance - adjusted as suggested by him in the penultimate para of his letter.

4. As regards the introduction of the Pass book referred to in -- para 8 of the Special Duty Officer's note and the Comptrollers letter I beg to state that this office is not responsible for the delay that has occured in obtaining the orders of Government but it is due to the prolonged nature of the Special duty and the following significant -- note recorded by Mr. A. Mrityunjaya Iyer, on 20th August 1921.

"The Pass book may be introduced at once, but I doubt if that itself will be sufficient to ensure a satisfactory accounting of --- Muzrai Funds. It will be expedient to await the result of the special duty as that might throw much light on the existing defects and future requirements."

In view of the special Duty Officers opinion and the Comptrollers concurrance, I beg to recommend that the maintenance of a Pass Book -- exhibiting the credits, the payments and the balance of Gumbuz Funds may be approved.

The general question of maintaining similar Pass Books in --- respect of all Major and Minor Muzrai Institutions in the State will be separately dealt with and necessary recommendations submitted in due course.

In conclusion, I beg also to state that Mr.Mrityunjaya Iyer has the work with commendable zeal in as expeditious a manner

as possible and consequently deserves suitable recognition.

I have the honor to be,

Sir,

Your most obedient servant,

Khan dey

Muzrai Commissioner.

KSR.

Letter No.T.A.D.783 dated 8th February 1924 from the Comptroller to Government of Mysore to the Muzrai Commissioner in Mysore.

"Adverting to your letter No.C.17A dated 27th December 1923 --- forwarding a note by the Muzrai Special Duty Officer regarding the cash balance at the credit of Gumbuz Fund on 30th June 1923 and asking me to have it verified, I have the honor to enclose herein a verified statement of the Fund prepared in this office, and accepted by Mr.Mrityunjaya Iyer under his signature of 25th January 1924. It will be seen therefrom that the correct balance as worked out is Rs.18,570-6-6 and not -- Rs.21,936-9-9 as worked out by Mr. Mrityunjaya Iyer, The increase over the original balance of this office will thus be Rs.8,117-15-4. The reason for this increase is given in another note of this office which is also enclosed herein.

The incorrectness of the original figure is due to not adopting a definite procedure for accounting of the receipts to and payments from the Fund. The transactions were sometimes recorded directly under the head wherein Government grant for the Fund was annually provided viz. 15 Pensions and allowances and sometimes to the Fund head itself. The unexpended grant under the former was allowed to lapse in some years. Orders of Government may now be obtained to adjust this amount viz., Rs.6,918-6-9 to credit of this Fund by debit to Government to which it lapsed. The balance of Rs.1,199-8-9 which is stated by the Special Duty Officer to be under "Personal Deposits" of the Deputy Commissioner, Mysore will be adjusted after verification in communication with that Officer.

As regards the introduction of Pass Book, I wish to invite your attention to this office letter No.Muz.11 dated the 5th March 1919 on the subject. The sooner it is introduced the better it would be for accounts purposes."

"Copy"

for Muzrai Commissioner.

KS[illegible].

Note dated 22nd December 1923 from the Special Duty Officer to the Muzrai Commissioner in Mysore.

N o t e.

" I have completed the examination of the Gumbuz accounts and have determined the balance on 30th June 1923.

In the District Treasury Mysore a separate Register of Gumbuz Funds was being maintained from 1888-9 to 1915-6. It was then given up. But under what circumstances I could not ascertain. The account Register maintained was not a complete record of all transactions particularly on the debit side-the debits made in the Comptrollers ledger a Transfer entries and amounts drawn in other Districts for scholarships payable out of Gumbuz Funds being ommitted altogether for want of intimation to the District Office Mysore.

3. From 1916-7 onwards, the maintenance of the accounts was taken up by the Taluk office; I submit the accounts. So maintained; they speak for themselves. The entries have not been correctly made nor are they in proper form. The balance of Rs.62577-0-5 (cash) on 30th June 1923 according to the Taluk accounts includes a sum of Rs.31766-14-5 intimated by the Comptroller as outstanding in favour of "Estates under Government management" on 1st July 1916- the amount having been wrongly added on to the Gumbuz Funds by the Taluk Office.

4. For want of proper accounts in the District and in the Taluk Offices I had to fall back on the Nazim's Cash book-and the Comptroller's Ledger and reconcile them on reference to the Taluk Treasury book, and the Records of the Comptrollers Office.

The cash book which was prescribed in 1900 has been maintained all along ~~Facility~~ correct. I have closely examined the entries month by month and found them in order except for all clerical mistakes here and there. A duplicate of the Cash book is maintained also in the Taluk Office. These books have been initialled by the Comptroller's auditor in June 1919.

5. On examning the accounts according to the Cash book and reconciling the same with the Comptroller's Ledgers I find that the closing balance of Gumbuz Funds on 30th June 1923 is Rs.42536-9-9 as hereunder:--

1.	Invested in Government of India 3½% of 1865. ...	Rs.20000/-
2.	Held in savings bank out of Rs.500/- received from Calcutta for Urus expenses. ...	" 400/-
3.	Cash balance ...	Rs.21936/9/9
		Rs.42536-9-9

6. As regards No.3 cash balance, my figure is in excess of the Comptroller's Book balance ~~viz~~ Rs.11428-1-8 - I append a statement explaining the variations in detail. The statement may be passed on to the Comptroller for his scrutiny and I am prepared to furnish any further details that may be wanted by him.

7. In view to avoid similar confusion in future I think, it will be sufficient if in addition to the cash book prescribed in 1900 and maintained since both by the Nazim and the Taluk Office a Pass Book is kept exhibiting the credits, the payments and the balances of Gumbuz Funds transaction by transaction in the Form (B) appended-Similar to Savings Bank Pass Books and Bank Pass Books. I request reference to what I have added as Foot-Note in the Form in regard to the maintenance of this Pass Book.

8. In fact it is such Pass Books which the Comptroller has

has been urging for the up keep of the individual Muzrai Institutions (Major and Minor) for over 5 years past. The matter is still ---- pending orders.

2. If the Pass Book for the Gumbuz is approved, it may be ---- introduced at once from 1st January 1924, the balance now worked up to 30th June 1923 being brought up to 31st December 1923."

"Copy"

for Muzrai Commissioner. 28/2/24

KSR.

Verification of Balance of Gumbuz Funds by the Special Duty Officer.

The following procedure was in vogue as regards the accounting of Gumbuz Fund. The Establishment and Patcha etc. charges up to September 1915 were being drawn and debited directly to 15 Pensions and Allowances, 1.Political Pensions and allowances for tombs etc.

11.From October 1915 to end of June 1919 the Establishment charges were being drawn and credited to Gumbuz Funds the amount required for expenditure being drawn out of the Fund. The patcha charges were directly drawn and debited to 15.Pensions and allowances etc.

111. Since the year 1919-20 the whole grant under 15-Pensions and --- allowances is being transferred to Gumbuz Funds at the begining of the year and the charges debited to Gumbuz Funds.

(2) The statements worked out by the Special Duty Officer have been verified and a revised statement of actual differences is attached herewith. It will be seen therefrom that the balance to be increased is Rs.8,117-15-4 and not Rs.11,428-1-8 as noted by the Special Duty Officer.

The Special Duty Officer has also seen the statement and recorded his acceptance to the correctness of these figures.

In some years the amount required for actual expenditure has been drawn instead of the grant, the undrawn amount being allowed to lapse to Government.

In some years the amounts drawn have been debited to the fund -- instead of to the grant, mostly during the year 1917-18 owing to the readjustment of work made on Mr. Datta's proposals. These chiefly-account for the large differences in the first two periods.

3. The difference of Rs.8117-15-4 ~~xxx~~ worked out above has to be -- adjusted as under.

(a) Rs.1199-8-7 stated to have been credited to Personal Deposits has to be traced in communication with the Deputy Commissioner, Mysore and adjusted to the credit of this fund as detailed accounts are maintained by him.

(b) Rs.35-12-2 being the cemetery charges erroneously debited to this fund has to be recovered from the British Government.

(c) Rs.6882-10-7 has to be charged to 15. Pensions and allowances etc.

As the amount to be recovered from the British Government relates to the years 1899-1900, 1915-16 and 1916-17 and as it cannot be claimed at this distance of time, the amount to be charged to 15.Pensions and Allowances has to be raised by this sum and the amount increased to ---- Rs.6918-6-9.

4. As regards the introduction of pass book, attention is invited to this office letter No.Muz.11 dated 5-3-19."

(Sd.) N. Narayana Iyengar,
Superintendent.

"Copy"

for Muzrai Commissioner.

KSR.

28/2/24

Proceedings of the Government of
H. H. the Maharaja of Mysore

Read:-

Government Order No. 1052-3/Muz.142-23-3 dated 6th February 1924 approving of the action taken by the Muzrai Commissioner in asking the Special Duty Officer Mr. Mrityunjaya Iyer to examine the accounts of the Gumbaz at Seringapatam and to determine the correct balance at its credit.

2. Letter No. C. 17/A. of 23-24 dated 28th February 1924 from the Muzrai Commissioner in Mysore stating that the Special Duty Officer's note dated 22nd December 1923, with a statement furnished by him, was sent to the Comptroller for verification of the figures arrived at by the Special Duty Officer, and recommending that the balance at the credit of the Gumbaz at the end of June 1923, as corrected by the Comptroller, viz., Rs. 18,570-6-6 and agreed to by the Special Duty Officer, may be accepted, and recommending also the maintenance of a Pass Book for exhibiting the credits and debits to the Fund in future

Order No. 174 Muz. 142-23-3

Dated, 29 1924.

Before the Gumbaz accounts were examined by the Special Duty Officer, the

~~Special Duty Officer~~ the balance at the credit of the institution was Rs. 10,452-7-2 as per Comptroller's books. As The figure arrived at by the Special Duty Officer after the examination of the accounts by him ~~was~~ Rs. 31,936-9-9, ~~That arrived at by the Comptroller and accepted by the Special Duty Officer is Rs. 18,570-6-6~~, Rs. 8,117-15-4 in excess of the balance as shown in the Comptroller's books. The Comptroller explains that the incorrectness of the original figure ~~is~~ due to the absence of definite procedure for accouting of the receipts and payments from the fund, ~~The~~ Comptroller proposes that a sum of Rs. 6,918-6-9 ~~out of the excess~~ may be ~~adjusted~~ added to the credit of the Gumbaz Fund by debit to Government to which the amount has lapsed, the balance of Rs. 1,199-8-9 ~~being~~ adjusted after further verification in communication with the Deputy Commissioner, Mysore District. The Muzrai Commissioner recommends that the balance viz., Rs. 18,570-6-6 as corrected by the Comptroller and agreed to by the Special Duty Officer may be accepted and the increase of Rs. 8,117-15-4over the Comptroller's original balance adjusted in the manner suggested by the Comptroller.

2. Under the circumstances, Government are pleased to authorize the payment to Gumbaz of Rs. 6,918-6-9, certified by the Comptroller as due to the institution,

by debit from State Funds, and direct that it may be met by an additional grant to that extent. Government however observe that such accumulation of arrear claims should not be permitted in future.

2. The maintenance of a Savings Bank Pass Book in respect of the institution, exhibiting the credits, debits and the balance, as proposed by the Special Duty Officer and concurred in by the Comptroller and the Muzrai Commissioner, is approved.

Secretary to Govt.,
Rev. Department.

To

The Muzrai Commissioner in Mysore

Comptroller to Government,
Through Financial Secty.